IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Applicant: Srinath Krishnan

Title: SHALLOW TRENCH ISOLATION PROCESS UTILIZING

DIFFERENTIAL LINERS

Appl. No.: 10/769,835

Filing Date: 02/02/2004

Examiner: Menz, Douglas M.

Art Unit: 2891

Conf. No.: 9075

ISSUE FEE TRANSMITTAL

Mail Stop Issue Fee Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Sir:

Enclosed herewith please find Issue Fee Transmittal Form PTOL-85(B).

COMMENTS ON STATEMENT OF REASONS FOR ALLOWANCE

The Examiner stated the following:

There is no teaching or suggestion in the art of record disclosing a method of manufacturing an integrated circuit having trench isolation regions in a substrate with a first type liner on the first side walls of the trenches associated with first type regions of the substrate and a second type liner on the second side walls of the trenches associated with second type regions, wherein the method comprises forming a mask on the second side walls of the trench followed by forming the first type liner on the first side walls and then removing the mask and then forming a mask on the first side walls followed by forming the second type liner on the second side walls of the trench. Both independent claims 1 and 29 contain such allowable subject matter and are therefore deemed allowable along with their dependent claims 2-8, 25-28 and 30-36, respectively.

While the Applicants agree that the allowed claims recite a combination of subject matter that is patentable over the cited references, the Applicants do not necessarily agree with or acquiesce in the statement of reasons for allowance given by the Examiner. Moreover, the Applicants note that the recited subject matter as well as various other subject matter and/or combinations of subject matter may be patentable for other reasons than those given by the Examiner. The Applicants expressly reserve the right to set forth additional and/or alternative reasons for patentability and/or allowance in connection with the present Application or in any other future proceeding.

REMARKS

These Comments on Statement of Reasons for Allowance under 37 C.F.R. § 1.104 are intended to be responsive to the Notice of Allowance dated November 19, 2007.

Please note that the title was amended in an amendment filed on March 13, 2006. In addition, a Supplemental Application Data Sheet was filed with this amended title on September 21, 2007. The amended title is correctly shown on the PTOL-85B form.

Fees in the amount of \$1,440.00 for payment of the Issue Fee are being paid by credit card via EFS-Web.

The Commissioner is hereby authorized to charge any additional fees which may be required regarding this application under 37 C.F.R. §§ 1.16-1.17, or credit any overpayment, to Deposit Account No. 19-0741.

Should no proper payment be enclosed herewith, as by the credit card payment instructions in EFS-Web being incorrect or absent, resulting in a rejected or incorrect credit card transaction, the Commissioner is authorized to charge the unpaid amount to Deposit Account No. 19-0741.

Respectfully submitted,

FOLEY & LARDNER LLP

Customer Number: 34083 Telephone: (414) 297-5768 Facsimile: (414) 297-4900

Joseph N. Ziebert

Attorney for Applicant Registration No. 35,421